STATUTORY INSTRUMENTS

2011 No. 1265

The Companies Act 2006 (Consequential Amendments and Transitional Provisions) Order 2011

The Building Societies (Accounts and Related Provisions) Regulations 1998 (S.I. 1998/504)

- **9.**—(1) The Building Societies (Accounts and Related Provisions) Regulations 1998(1) are amended as follows.
- (2) In the definition of "undertaking" in regulation 2 (interpretation), for "section 259(1) of the Companies Act 1985" substitute "section 1161(1) of the Companies Act 2006".
- (3) In paragraph (6) of regulation 4 (group accounts: supplementary provisions), for "section 258 of the Companies Act 1985 (definition of "parent undertaking")" substitute "section 1162 of the Companies Act 2006 (parent and subsidiary undertakings)".
- (4) In paragraph (11) of regulation 4, for "section 258 of the Companies Act 1985" substitute "section 1162 of the Companies Act 2006".
- (5) In paragraph 7 of Schedule 4 (form and content of the annual accounts of a group accounts society)—
 - (a) for "paragraph 10 of Schedule 4A to the Companies Act 1985" substitute "paragraph 10 of Schedule 6 to the Large and Medium–sized Companies and Groups (Accounts and Reports) Regulations 2008"(2);
 - (b) for "paragraph 11 of the said Schedule 4A" substitute "paragraph 11 of the said Schedule 6".
- (6) In paragraph 14 of Schedule 4, for "section 258 of the Companies Act 1985" substitute "section 1162 of the Companies Act 2006".
- (7) In paragraph 1(2) of Schedule 5 (notes to annual accounts), for "section 256(1) of the Companies Act 1985" substitute "section 464(1) of the Companies Act 2006".
- (8) In paragraph 5(7) of Schedule 8 (directors' report), for "Part I of Schedule 13 to the Companies Act 1985" substitute "Schedule 1 to the Companies Act 2006".
- (9) In paragraph 9(3)(b) of Schedule 8, for "Part I of Schedule 4 to the Companies Act 1985" substitute "Part 1 of Schedule 1 to the Large and Medium–sized Companies and Groups (Accounts and Reports) Regulations 2008".
- (10) In paragraph 9(3)(b)(ii) of Schedule 8, for "Schedule 4 to the Companies Act 1985" substitute "Schedule 1 to those Regulations".
 - (11) In paragraph 9(4) of Schedule 8—
 - (a) for "Part I of Schedule 4 to the Companies Act 1985" substitute "Part 1 of Schedule 1 to the Large and Medium–sized Companies and Groups (Accounts and Reports) Regulations 2008";
 - (b) for "Schedule 4" (in the second place where it occurs) substitute "that Schedule".

⁽¹⁾ S.I. 1998/504, to which there are amendments not relevant to this Order.

⁽²⁾ S.I. 2008/410, to which there are amendments not relevant to this Order.

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(12) In paragraph 8 of Schedule 11 (interpretation of schedules), for "section 260 of the Companies Act 1985" substitute "paragraph 11 of Schedule 10 to the Large and Medium–sized Companies and Groups (Accounts and Reports) Regulations 2008".